



Instructions for Form RPU-6, Assistance Charges Return for Electricity Distributors

General Information

Who must file this return?

You must file Form RPU-6, Assistance Charges Return for Electricity Distributors, if you are a public utility, an electric cooperative, or a municipal utility that delivers electricity in Illinois and you collect the Energy Assistance Charge, the Renewable Energy Resources and Coal Technology Development Assistance Charge (hereafter referred to as the “Renewable Energy Charge”), or the Energy Transition Assistance Charge from your customers. All electric utilities, except municipal electric utilities and electric cooperatives, must collect the Energy Assistance Charge and the Renewable Energy Charge. Any electric utility serving more than 500,000 customers in Illinois must collect the Energy Transition Assistance Charge.

Note: If you are a municipal electric utility or an electric cooperative, you may choose to collect the Energy Assistance Charge and the Renewable Energy Charge. If you choose to do so, you must notify the Illinois Department of Revenue (IDOR) in writing.

When must I file Form RPU-6?

You must file Form RPU-6 on or before the 20th day of the month to report and pay the total amount of assistance charges you collected from your customers during the preceding month.

What is the Energy Assistance Charge?

This is the amount that you collect monthly from each of your customers for electric services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to IDOR. Revenue collected from the charge will assist low-income residential customers with energy services.

Note: The Energy Assistance Act states:

The Base Energy Assistance Charge shall be \$0.48 per month for the calendar year beginning January 1, 2022 and shall increase by \$0.16 per month for any calendar year, provided no less than 80% of the previous State fiscal year’s available Supplemental Low-Income Energy Assistance Fund funding was exhausted. The maximum Base Energy Assistance Charge shall not exceed \$0.96 per month for any calendar year. 305 ILCS 20/13(b).

What is the Renewable Energy Charge?

This is the amount that you collect monthly from each of your customers for electric services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the IDOR. Revenue collected from the charge is used to foster investment in renewable energy resources, as well as their development and use.

What is the Energy Transition Assistance Charge?

For an electric utility serving more than 500,000 customers, this is the amount that you collect monthly from each of your customers for electric services delivered by you. The utility or cooperative then pays the total collected charges each month to the IDOR. Revenue collected from the charge is used to promote clean energy job initiatives.

What is “residential electric service”?

“Residential electric service” is electric utility service for household purposes delivered to a dwelling

- of two or fewer units that is billed under a residential rate; or
- unit or units that are billed under a residential rate and are registered by a separate meter for each dwelling unit.

What is “nonresidential electric service”?

“Nonresidential electric service” is all electric utility service that is not residential electric service.

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form RPU-6. MyTax Illinois also allows for electronic payment of any tax due.

Where do I mail my completed return?

Mail your completed Form RPU-6 and payment to:

**ASSISTANCE CHARGES
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

What if I have questions?

If you have any questions, write to us at:

**ASSISTANCE CHARGES
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013**

You can also call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-5906** or visit our website at tax.illinois.gov.

Specific Instructions

Step 1: Figure your assistance charges due

Line 1 – Enter the total number of accounts to which you delivered residential electric service and from which you collected the Energy Assistance Charge and the Renewable Energy Charge during this liability period.

Line 2 – Multiply Line 1 by the applicable rate. Beginning on January 1, 2022, the rate depends on the number of customers you were serving on January 1, 2021:

- If you were serving less than 100,000 customers on January 1, 2021, your rate is **\$0.40** per account.
- If you were serving 100,000 or more customers on January 1, 2021, your rate is **\$0.48** per account.

Line 3 – Multiply Line 1 by \$0.05.

Line 4 – Enter the total number of accounts to which you delivered nonresidential electric service and which had less than 10 megawatts of peak demand during the previous calendar year, and from which you collected the Energy Assistance Charge and the Renewable Energy Charge.

Line 5 – Multiply Line 4 by the applicable rate. Beginning on January 1, 2022, the rate depends on the number of customers you were serving on January 1, 2021:

- If you were serving less than 100,000 customers on January 1, 2021, your rate is **\$4.00** per account.
- If you were serving 100,000 or more customers on January 1, 2021, your rate is **\$4.80** per account.

Line 6 – Multiply Line 4 by \$0.50.

Line 7 – Enter the total number of accounts to which you delivered nonresidential electric service and which had 10 megawatts or more of peak demand during the previous calendar year, and from which you collected the Energy Assistance Charge and the Renewable Energy Charge.

Line 8 – Multiply Line 7 by the applicable rate. Beginning on January 1, 2022, the rate depends on the number of customers you were serving on January 1, 2021:

- If you were serving less than 100,000 customers on January 1, 2021, your rate is **\$300.00** per account.
- If you were serving 100,000 or more customers on January 1, 2021, your rate is **\$180.00** per account.

Line 9 – Multiply Line 7 by \$37.50.

Line 10a – Utility companies that offer an Arrearage Reduction Program may take a subtraction for the amount necessary to fund and cover the cost of the program. The amount of the subtraction cannot exceed the incremental difference between the energy assistance rates charged prior to August 1, 2009, and the rates charged on or after August 1, 2009, times the number of accounts for each energy assistance rate classification.

Line 10b – If the number of customers you were serving on January 1, 2009, was 100,000 or greater, and you fund a Percentage of Income Payment Plan (PIPP) from the Supplemental Low Income Energy Assistance Fund, enter the amount of administrative and operational costs incurred for the PIPP during the reporting period on Line 10b.

Line 10c – Add Lines 10a and 10b, then subtract the sum from Line 10. This is your total Energy Assistance Charge. If the sum of Lines 10a and 10b is greater than Line 10, enter 0 on Line 10c.

Line 11 – Add Lines 3, 6, and 9. This is your total Renewable Energy Charge.

Line 12 – For an electric utility serving more than 500,000 customers, enter the total number of kilowatt-hours of energy you delivered to retail customers for which you collected the Energy Transition Assistance Charge during the liability period.

Line 13 – Multiply Line 12 by the applicable rate. This is the Energy Transition Assistance Charge. This rate varies by utility.

By October 31 of each year, electric utilities with more than 500,000 Illinois customers are required to report the total kilowatt-hours of energy delivered during the 12-month period ending on the immediately preceding May 31. The Illinois Department of Commerce and Economic Opportunity (DCEO) will then determine the utility's total Energy Transition Assistance Charge for the next calendar year and notify the utility accordingly. For each utility, the charge shall be recovered through a single, uniform cents per kilowatt-hour charge applicable to all retail customers. For each utility, the charge shall not exceed 1.3% of the amount paid per kilowatt hour by those customers during the year ending May 31, 2009.

Line 14 – Add Lines 10c, 11, and 13. This is your total assistance charges.

Step 2: Sign below

An owner, partner, or officer of the corporation, or other person who is authorized to file this return must sign the return. Be sure to include a daytime telephone number where we can reach you if we have questions.